

**LEVY RATES FOR THE COUNTY AND CITIES IN  
BARBOUR COUNTY**

FISCAL YEAR ENDING JUNE 30, 2011

(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
<b>RURAL DISTRICT RATES</b>			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.24	28.48	56.96
COUNTY BONDS	-	-	-
COUNTY EXCESS LEVY			
1. NAME	-	-	-
2. Name	-	-	-
3. Name	-	-	-
4. Name	-	-	-
5. Name	-	-	-
6. Name	-	-	-
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL PERMANENT IMPROVEMENT	-	-	-
SCHOOL BONDS	-	-	-
SCHOOL EXCESS	-	-	-
<b>Total Rural District Rates</b>			
( State, County and School Rates)	<b>33.89</b>	<b>67.78</b>	<b>135.56</b>

**MUNICIPAL RATES**

**BELINGTON**

MUNICIPAL CURRENT	12.33	24.66	49.32
MUNICIPAL BONDS	-	-	-
MUNICIPAL EXCESS LEVY I	-	-	-
MUNICIPAL EXCESS LEVY II	-	-	-
<b>Total Rural District and Municipal Rates</b>	<b>46.22</b>	<b>92.44</b>	<b>184.88</b>

**JUNIOR**

MUNICIPAL CURRENT	8.36	16.72	33.44
MUNICIPAL BONDS	-	-	-
MUNICIPAL EXCESS LEVY I	-	-	-
MUNICIPAL EXCESS LEVY II	-	-	-
<b>Total Rural District and Municipal Rates</b>	<b>42.25</b>	<b>84.50</b>	<b>169.00</b>

**PHILIPPI**

MUNICIPAL CURRENT	12.12	24.24	48.48
MUNICIPAL BONDS	-	-	-
MUNICIPAL EXCESS LEVY I	-	-	-
MUNICIPAL EXCESS LEVY II	-	-	-
<b>Total Rural District and Municipal Rates</b>	<b>46.01</b>	<b>92.02</b>	<b>184.04</b>

**BARBOUR COUNTY**  
**Assessment and Levies**  
**2010-2011**

**BARBOUR COUNTY**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2010-2011**

<b>Current Year</b>	<b>Column E</b>		<b>Taxes Levied</b>
	<b>Certificate of Valuation</b>	<b>Levy</b>	
	<b>Assessed Value for Tax Purposes</b>	<b>Rate/\$100</b>	
<b>Class I</b>			
Personal Property	\$ 0	14.24	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
Real Estate	\$ 157,836,490	28.48	\$ 449,518
Personal Property	2,883,692		8,213
<b>Total Class II</b>	<u>\$ 160,720,182</u>		<u>\$ 457,731</u>
<b>Class III</b>			
Real Estate	\$ 59,095,710	56.96	\$ 336,609
Personal Property	135,909,899		774,143
Public Utility	17,543,644		99,929
<b>Total Class III</b>	<u>\$ 212,549,253</u>		<u>\$ 1,210,681</u>
<b>Class IV</b>			
Real Estate	\$ 28,935,690	56.96	\$ 164,818
Personal Property	16,471,800		93,823
Public Utility	5,625,873		32,045
<b>Total Class IV</b>	<u>\$ 51,033,363</u>		<u>\$ 290,686</u>
<b>Total Value &amp; Projected Revenue</b>	<u><u>\$ 424,302,798</u></u>		<u><u>\$ 1,959,098</u></u>
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00%	117,546
Less Tax Discounts		2.00%	36,831
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<u><u>1,804,721</u></u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	36,094
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<u><u>\$ 1,768,627</u></u>

**BARBOUR COUNTY**  
**ALLOWANCE FOR TAX INCREMENT FINANCING**  
**REGULAR CURRENT EXPENSE LEVY**  
**2010-2011**

<b>Current Year</b>	<b>Column C Roll Back Value Form</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Class I</b>			
Personal Property	\$ <u>          0</u>	<div></div>	\$ <u>          0</u>
Public Utility	<u>          0</u>		<u>          0</u>
<b>Total Class I</b>	\$ <u>          0</u>		\$ <u>          0</u>
<b>Class II</b>			
Real Estate	\$ <u>          0</u>	<div>0.00</div>	\$ <u>          0</u>
Personal Property	<u>          0</u>		<u>          0</u>
<b>Total Class II</b>	\$ <u>          0</u>		<u>          0</u>
			\$
<b>Class III</b>			
Real Estate	\$ <u>          0</u>	<div>0.00</div>	\$ <u>          0</u>
Personal Property	<u>          0</u>		<u>          0</u>
Public Utility	<u>          0</u>		<u>          0</u>
<b>Total Class III</b>	\$ <u>          0</u>		\$ <u>          0</u>
<b>Class IV</b>			
Real Estate	\$ <u>          0</u>	<div>0.00</div>	\$ <u>          0</u>
Personal Property	<u>          0</u>		<u>          0</u>
Public Utility	<u>          0</u>		<u>          0</u>
<b>Total Class IV</b>	\$ <u>          0</u>		\$ <u>          0</u>
<b>Total Value &amp; Projected Revenue</b>	\$ <u>          0</u>	<b>(Gross)</b>	\$ <u>          0</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		<u>6.00% .....</u>	<u>          0</u>
Less Tax Discounts		<u>2.00% .....</u>	<u>          0</u>
<b>Allowance For Tax Increment Financing (Transfer this amount to Levy Page 3)</b>		.....	<u>          0</u>

# BARBOUR COUNTY

## CALCULATING REDUCED LEVY RATE

### 2010-2011

CLASS	ROLL BACK VALUE (Column E)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ <u>0</u>	X	0.01	=	\$ <u>0</u>
Class 2	<u>156,717,614</u>	X	0.02	=	<u>3,134,352</u>
Class 3	<u>197,355,003</u>	X	0.04	=	<u>7,894,200</u>
Class 4	<u>49,410,303</u>	X	0.04	=	<u>1,976,412</u>
<b>Total All Classes</b>	<b>\$ <u>403,482,920</u></b>		<b>(Total WAV)</b>		<b>\$ <u>13,004,964</u></b>

Previous year's projected revenue X 101% + % for Assessor: 2.00%

\$ 1,798,404      103.00% %      \$ 1,852,356

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
(use 4 decimal places here)      \$ 0.1424

The result of this division is then multiplied x 100 (use 2 decimal places here)  
and this will = the Class 1 Levy Rate in cents per \$100 of assessed value

14.24

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

<b>Class 1 Rate</b>	<u>14.24</u> ¢	X 2	=	<b>Class 2 Rate:</b> <u>28.48</u>
<b>Class 1 Rate</b>	<u>14.24</u> ¢	X 4	=	<b>Class 3 &amp; 4 Rate:</b> <u>56.96</u>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE**      **0.1424**

**BARBOUR COUNTY SCHOOL BOARD**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Levy Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
<b>Personal Property</b>	\$ 0	19.40	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ 157,836,490	38.80	\$ 612,406
<b>Personal Property</b>	2,883,692		11,189
<b>Total Class II</b>	\$ 160,720,182		\$ 623,595
<b>Class III</b>			
<b>Real Estate</b>	\$ 59,095,710	77.60	\$ 458,583
<b>Personal Property</b>	135,909,899		1,054,661
<b>Public Utility</b>	17,543,644		136,139
<b>Total Class III</b>	\$ 212,549,253		\$ 1,649,383
<b>Class IV</b>			
<b>Real Estate</b>	\$ 28,935,690	77.60	\$ 224,541
<b>Personal Property</b>	16,471,800		127,821
<b>Public Utility</b>	5,625,873		43,657
<b>Total Class IV</b>	\$ 51,033,363		\$ 396,019
<b>Total Value &amp; Projected Revenue</b>	\$ 424,302,798		\$ 2,668,997
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00%	160,140
Less Tax Discounts		2.00%	50,177
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>2,458,680</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	49,174
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<b>2,409,506</b>

**BELINGTON  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2010-2011**

	Column E		
	Certificate of Valuation	Levy	Taxes
Current Year	Assessed Value for Tax Purposes	Rate/\$100	Levied
<b>Class I</b>			
<b>Personal Property</b>	\$ 0	12.33	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ 13,773,920	24.66	\$ 33,966
<b>Personal Property</b>	45,540		112
<b>Total Class II</b>	\$ 13,819,460		\$ 34,078
<b>Class IV</b>			
<b>Real Estate</b>	\$ 9,666,820	49.32	\$ 47,677
<b>Personal Property</b>	5,666,069		27,945
<b>Public Utility</b>	2,711,368		13,372
<b>Total Class IV</b>	\$ 18,044,257		\$ 88,994
<b>Total Value &amp; Projected Revenue</b>	\$ <b>31,863,717</b>		\$ <b>123,072</b>
Less Delinquencies, Exonerations, & Uncollectable Taxes:		5.00%	6,154
Less Tax Discounts		2.00%	2,338
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>114,580</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	2,292
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			\$ <b>112,288</b>



# BELINGTON CALCULATING REDUCED LEVY RATE 2010-2011

CLASS	Column E Roll Back Value	Weighting	Weighted Assessed Value
Class 1	\$ <u>0</u> X	0.01 =	\$ <u>0</u>
Class 2	<u>13,189,400</u> X	0.02 =	<u>263,788</u>
Class 3	<u>0</u> X	0.04 =	<u>0</u>
Class 4	<u>17,944,717</u> X	0.04 =	<u>717,789</u>
<b>Total All Classes</b>	<b>\$ <u>31,134,117</u></b>	<b>(Total WAV)</b>	<b>\$ <u>981,577</u></b>

Previous year's projected revenue X 101% + % for Assessor:

\$ 117,491

**2.00%**

103.00%

%

\$ 121,016

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**

(use 4 decimal places here)

\$ 0.1233

The result of this division is then multiplied x 100 (use 2 decimal places here) and this will = the Class 1 Levy Rate in cents per \$100 of assessed value

**12.33**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

<b>Class 1 Rate</b>	<u>12.33</u>	¢	X	2	=	<b>Class 2 Rate:</b> <b>24.66</b>
<b>Class 1 Rate</b>	<u>12.33</u>	¢	X	4	=	<b>Class 3 &amp; 4 Rate:</b> <b>49.32</b>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE**

**0.1233**

**JUNIOR  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2010-2011**

Current Year	Column E	Levy Rate/\$100	Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes		
<b>Class I</b>			
<b>Personal Property</b>	\$ 0	8.36	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ 2,352,130	16.72	\$ 3,933
<b>Personal Property</b>	52,012		87
<b>Total Class II</b>	\$ 2,404,142		\$ 4,020
<b>Class IV</b>			
<b>Real Estate</b>	\$ 1,006,960	33.44	\$ 3,367
<b>Personal Property</b>	491,943		1,645
<b>Public Utility</b>	269,987		903
<b>Total Class IV</b>	\$ 1,768,890		\$ 5,915
<b>Total Value &amp; Projected Revenue</b>	\$ <b>4,173,032</b>		\$ <b>9,935</b>
Less Delinquencies, Exonerations, & Uncollectable Taxes:		<b>5.00%</b> .....	497
Less Tax Discounts		<b>2.00%</b> .....	189
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
<b>Total Projected Property Tax Collection</b>		.....	<b>9,249</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<b>2.00%</b> .....	185
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)		..... \$	<b>9,064</b>

# JUNIOR CALCULATING REDUCED LEVY RATE 2010-2011

CLASS	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class 1	\$ <u>0</u> X	0.01 =	\$ <u>0</u>
Class 2	<u>2,394,824</u> X	0.02 =	<u>47,896</u>
Class 3	<u>0</u> X	0.04 =	<u>0</u>
Class 4	<u>1,768,890</u> X	0.04 =	<u>70,756</u>
<b>Total All Classes</b>	<b>\$ <u>4,163,714</u></b>	<b>(Total WAV)</b>	<b>\$ <u>118,652</u></b>

Previous year's projected revenue X 101% + % for Assessor: 2.00%  
 \$ 9,631 103.00% % \$ 9,920

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.0836

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 8.36

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1  
 Rate as follows:

Class 1 Rate 8.36 ¢ X 2 = 16.72  
**Class 2 Rate:**

Class 1 Rate 8.36 ¢ X 4 = 33.44  
**Class 3 & 4 Rate:**

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.0836

**PHILIPPI  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2010-2011**

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
<b>Class I</b>			
<b>Personal Property</b>	\$ 0	12.120	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
<b>Real Estate</b>	\$ 17,787,380	24.24	\$ 43,117
<b>Personal Property</b>	309,616		751
<b>Total Class II</b>	<u>\$ 18,096,996</u>		<u>\$ 43,868</u>
<b>Class IV</b>			
<b>Real Estate</b>	\$ 18,261,910	48.48	\$ 88,534
<b>Personal Property</b>	10,313,788		50,001
<b>Public Utility</b>	2,644,518		12,821
<b>Total Class IV</b>	<u>\$ 31,220,216</u>		<u>\$ 151,356</u>
<b>Total Value &amp; Projected Revenue</b>	<u><u>\$ 49,317,212</u></u>		<u><u>\$ 195,224</u></u>
Less Delinquencies, Exonerations, & Uncollectable Taxes:	<u>5.00%</u> .....		<u>9,761</u>
Less Tax Discounts	<u>2.00%</u> .....		<u>3,709</u>
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)	.....		<u>0</u>
<b>Total Projected Property Tax Collection</b>	.....		<u><b>181,754</b></u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)	<u>2.00%</u> .....		<u>3,635</u>
Net Amount to be Raised by Levy of Property Taxes			
For Budget Purposes (Transfer amount to #301-01 on page 4	.....	\$	<b>178,119</b>

**PHILIPPI**  
**CALCULATING REDUCED LEVY RATE**  
**2010-2011**

<b>CLASS</b>	<b>Column E Roll Back Value</b>	<b>Weighting</b>	<b>Weighted Assessed Value</b>
Class 1	\$ <u>0</u> X	0.01 =	\$ <u>0</u>
Class 2	<u>17,778,724</u> X	0.02 =	<u>355,574</u>
Class 3	<u>0</u> X	0.04 =	<u>0</u>
Class 4	<u>28,753,053</u> X	0.04 =	<u>1,150,122</u>
<b>Total All Classes</b>	\$ <u><u>46,531,777</u></u>	<b>(Total WAV)</b>	\$ <u><u>1,505,696</u></u>

Previous year's projected revenue X 101% + % for Assessor: 2.00%  
 \$ 177,198 103.00% % \$ 182,514

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1212

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 12.12

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

**Class 1 Rate** 12.12 ¢ X 2 = 24.24 **Class 2 Rate:**

**Class 1 Rate** 12.12 ¢ X 4 = 48.48 **Class 3 & 4 Rate:**

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

**Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.1212

**BARBOUR COUNTY**  
**Assessor's Valuation Fund Budget Projections**  
**FY 2011-2012**

Report Date:

**BARBOUR COUNTY COMMISSION**

	<b><u>2010-2011</u></b> <b><u>Budget</u></b>	<b><u>Levy</u></b> <b><u>Rate</u></b>	<b><u>Taxes</u></b> <b><u>Levied</u></b>	<b><u>Projections</u></b>
Class I	\$ 0	14.24	\$ 0	
Class II	160,720,182	28.48	457,731	
Class III	212,549,253	56.96	1,210,681	
Class IV	<u>51,033,363</u>	56.96	<u>290,686</u>	
<b>Total</b>	<b>\$ <u>424,302,798</u></b>		<b>1,959,098</b>	
Less uncollectables 7%			<u>137,137</u>	
Projected tax collection			1,821,961	
<b>2%</b>	<b>Assessor's Valuation Fund</b>		<b>\$</b>	<b>36,439</b>

**BARBOUR COUNTY SCHOOL BOARD**

	<b><u>2010-2011</u></b> <b><u>Budget</u></b>	<b><u>Levy</u></b> <b><u>Rate</u></b>	<b><u>Taxes</u></b> <b><u>Levied</u></b>	<b><u>Projections</u></b>
Class I	\$ 0	19.40	\$ 0	
Class II	160,720,182	38.80	623,594	
Class III	212,549,253	77.60	1,649,382	
Class IV	<u>51,033,363</u>	77.60	<u>396,019</u>	
<b>Total</b>	<b>\$ <u>424,302,798</u></b>		<b>2,668,995</b>	
Less uncollectables 7%			<u>186,830</u>	
Projected tax collection			2,482,165	
<b>2%</b>	<b>Assessor's Valuation Fund</b>			<b>49,643</b>

**BARBOUR COUNTY**  
**Assessor's Valuation Fund Budget Projections**  
**FY 2011-2012**

Report Date:

**BELINGTON**

	<b>2010-2011 <u>Budget</u></b>	<b>Levy <u>Rate</u></b>	<b>Taxes <u>Levied</u></b>	<b><u>Projections</u></b>
Class I	\$ 0	12.33	\$ 0	
Class II	13,819,460	24.66	34,079	
Class IV	<u>18,044,257</u>	49.32	88,994	
<b>Total</b>	<b>\$ <u>31,863,717</u></b>		123,073	
Less uncollectables 7%			<u>8,615</u>	
Projected tax collection			114,458	
<b>2%</b>	<b>Assessor's Valuation Fund</b>			<b>2,289</b>

**JUNIOR**

	<b>2010-2011 <u>Budget</u></b>	<b>Levy <u>Rate</u></b>	<b>Taxes <u>Levied</u></b>	<b><u>Projections</u></b>
Class I	\$ 0	8.36	\$ 0	
Class II	2,404,142	16.72	4,020	
Class IV	<u>1,768,890</u>	33.44	<u>5,915</u>	
<b>Total</b>	<b>\$ <u>4,173,032</u></b>		9,935	
Less uncollectables 7%			<u>695</u>	
Projected tax collection			9,240	
<b>2%</b>	<b>Assessor's Valuation Fund</b>			<b>185</b>

**BARBOUR COUNTY**  
**Assessor's Valuation Fund Budget Projections**  
**FY 2011-2012**

Report Date:

**PHILIPPI**

	<b>2010-2011</b>	<b>Levy</b>	<b>Taxes</b>	
	<b><u>Budget</u></b>	<b><u>Rate</u></b>	<b><u>Levied</u></b>	<b><u>Projections</u></b>
Class I	\$ 0	12.12	\$ 0	
Class II	18,096,996	24.24	43,867	
Class IV	<u>31,220,216</u>	48.48	<u>151,356</u>	
<b>Total</b>	\$ <u>49,317,212</u>		195,223	
Less uncollectables 7%			<u>13,666</u>	
Projected tax collection			181,557	
<b>2% Assessor's Valuation Fund</b>				<u><b>3,631</b></u>
<b>TOTAL CO. COMMISSION, BOARD &amp; MUNICIPALITIES</b>			\$	<u><u><b>92,187</b></u></u>